

SUPPORTING SCHEDULES

COUNTY OF FAUQUIER, VIRGINIA**Schedule 1****Governmental Funds and Discretely Presented Component Unit****Schedule of Revenues -- Budget and Actual****Fiscal Year Ended June 30, 2002**

Fund, Major and Minor Revenue Source	Budget	Actual	Variance Favorable (Unfavor.)
Primary Government:			
General Fund:			
Revenue from local sources:			
General property taxes:			
Real property taxes	\$ 39,959,763	\$ 42,994,853	\$ 3,035,090
Real and personal public service corporation property taxes	3,652,000	4,071,620	419,620
Personal property taxes	21,265,500	11,668,921	(9,596,579)
Penalties	550,000	787,312	237,312
Interest	500,000	475,786	(24,214)
Total general property taxes	\$ 65,927,263	\$ 59,998,492	\$ (5,928,771)
Other local taxes:			
Local sales and use taxes	\$ 5,219,323	\$ 4,841,263	\$ (378,060)
Consumers' utility taxes	2,251,392	2,220,116	(31,276)
Business license taxes	739,000	878,749	139,749
Cable TV franchise tax	191,345	252,341	60,996
Motor vehicle licenses	1,300,000	1,292,221	(7,779)
Bank stock taxes	83,000	77,970	(5,030)
Taxes on recordation and wills	620,000	1,039,576	419,576
Total other local taxes	\$ 10,404,060	\$ 10,602,236	\$ 198,176
Permits, privilege fees and regulatory licenses:			
Animal licenses	\$ 6,900	\$ 7,327	\$ 427
Building & related permits	938,799	1,050,292	111,493
Transfer fees	2,400	2,796	396
Zoning permits and fees	83,500	95,297	11,797
Land use application fees	17,000	13,412	(3,588)
Total permits, privilege fees and regulatory licenses	\$ 1,048,599	\$ 1,169,124	\$ 120,525
Fines and Forfeitures:			
Court fines and forfeitures	\$ 266,000	\$ 432,297	\$ 166,297
Revenue from use of money and property:			
Revenue from use of money	\$ 1,310,000	\$ 1,046,152	\$ (263,848)
Revenue from use of property	435,387	465,058	29,671
Total revenue from use of money and property	\$ 1,745,387	\$ 1,511,210	\$ (234,177)
Charges for services:			
Charges for commonwealth's and county's attorney	\$ 1,400	\$ 32,643	\$ 31,243
Excess fees of clerk	70,000	211,611	141,611
Sheriff's fees, deputies and reports	3,842	3,908	66
Charges for law library	13,500	14,323	823
Charges for local costs	800	113	(687)
Charges for courthouse maintenance fees	-	31,098	31,098
Charges for parks and recreation	273,970	301,547	27,577
Charges for social services	2,000	-	(2,000)
Charges for library	46,000	56,467	10,467
Charges for planning and community development	27,500	37,775	10,275
Total charges for services	\$ 439,012	\$ 689,485	\$ 250,473

COUNTY OF FAUQUIER, VIRGINIA**Schedule 1****Governmental Funds and Discretely Presented Component Unit****Schedule of Revenues -- Budget and Actual****Fiscal Year Ended June 30, 2002 (continued)**

Fund, Major and Minor Revenue Source	Budget	Actual	Variance Favorable (Unfavor.)
Primary Government: (continued)			
Miscellaneous revenue:			
Miscellaneous	\$ 51,685	\$ 130,225	\$ 78,540
Total miscellaneous revenue	\$ 51,685	\$ 130,225	\$ 78,540
Recovered costs:			
Warrenton Community Center	\$ -	\$ 4,366	\$ 4,366
Other government charges	10,024	10,500	476
Board of prisoner - other localities	2,500	1,900	(600)
Work release	60,000	60,886	886
E-911 Reimbursement	15,906	15,737	(169)
Home incarceration fees	40,000	20,137	(19,863)
Medical reimbursement - prisoners	2,000	4,559	2,559
Other costs	2,200	3,559	1,359
Hospital hill building	2,000	2,364	364
Deputies' security for school	-	13,870	13,870
Total recovered costs	\$ 134,630	\$ 137,878	\$ 3,248
Total revenue from local sources	\$ 80,016,636	\$ 74,670,947	\$ (5,345,689)
Revenue from the Commonwealth:			
Noncategorical aid:			
ABC profits	\$ 122,000	\$ 129,335	\$ 7,335
Wine taxes	65,000	67,065	2,065
Rolling stock tax	83,000	77,510	(5,490)
Mobile home titling taxes	30,000	31,264	1,264
Auto rental tax	22,000	24,298	2,298
Recordation tax	430,000	474,573	44,573
Commonwealth PPTRA	-	10,737,830	10,737,830
Total noncategorical aid	\$ 752,000	\$ 11,541,875	\$ 10,789,875
Categorical aid:			
Shared expenses:			
Commonwealth's attorney	\$ 339,824	\$ 323,723	\$ (16,101)
Sheriff	2,995,561	2,903,431	(92,130)
Commissioner of the revenue	199,200	186,717	(12,483)
Treasurer	131,390	180,806	49,416
Medical examiner	500	1,080	580
Registrar/electoral board	61,001	103,485	42,484
Clerk of the circuit court	411,323	452,159	40,836
Jail	225,000	217,086	(7,914)
Total shared expenses	\$ 4,363,799	\$ 4,368,487	\$ 4,688
Welfare:			
Welfare administration and assistance	\$ 642,572	\$ 706,801	\$ 64,229
Comprehensive services act	1,079,637	779,833	(299,804)
Total welfare	\$ 1,722,209	\$ 1,486,634	\$ (235,575)

COUNTY OF FAUQUIER, VIRGINIA**Schedule 1****Governmental Funds and Discretely Presented Component Unit****Schedule of Revenues -- Budget and Actual****Fiscal Year Ended June 30, 2002 (continued)**

Fund, Major and Minor Revenue Source	Budget	Actual	Variance Favorable (Unfavor.)
Primary Government: (continued)			
Revenue from the Commonwealth:			
Other categorical aid:			
Records preservation grant	\$ 28,290	\$ 243,937	\$ 215,647
Administrative	1,905	76,236	74,331
Library aid	287,477	263,769	(23,708)
Judicial and legal	217,710	212,182	(5,528)
Juvenile community control act	104,709	104,709	-
Sheriff	49,545	20,019	(29,526)
Comprehensive community correction	196,810	195,418	(1,392)
Other grants	3	(11)	(14)
Total other categorical aid	\$ 886,449	\$ 1,116,259	\$ 229,810
Total categorical aid	\$ 6,972,457	\$ 6,971,380	\$ (1,077)
Total revenue from the commonwealth	\$ 7,724,457	\$ 18,513,255	\$ 10,788,798
Revenue from the Federal Government:			
Categorical aid:			
Welfare administration and assistance	\$ 1,603,302	\$ 1,682,826	\$ 79,524
Virginia JJDP act	35,052	-	(35,052)
Dea group 33 & 35	32,800	34,839	2,039
Local law enforcement block grant	16,014	16,014	-
Judicial and legal grants	-	46,900	46,900
Miscellaneous	21,005	16,203	(4,802)
Cops grants	75,233	76,886	1,653
Transportation safety	10,359	10,359	-
Total categorical aid	\$ 1,793,765	\$ 1,884,027	\$ 90,262
Total revenue from the federal government	\$ 1,793,765	\$ 1,884,027	\$ 90,262
Total General Fund	\$ 89,534,858	\$ 95,068,229	\$ 5,533,371
Special Revenue Funds:			
Joint Dispatch Fund:			
Revenue from local sources:			
Other local taxes:			
E-911 telephone tax	\$ 875,840	\$ 843,080	\$ (32,760)
Total revenue from local sources	\$ 875,840	\$ 843,080	\$ (32,760)
Revenue from the Commonwealth:			
Categorical aid:			
E911 Wireless Services	\$ 5,132	\$ 90,644	\$ 85,512
Total revenue from local sources	\$ 5,132	\$ 90,644	\$ 85,512
Total Joint Dispatch Fund	\$ 880,972	\$ 933,724	\$ 52,752

COUNTY OF FAUQUIER, VIRGINIA**Schedule 1****Governmental Funds and Discretely Presented Component Unit****Schedule of Revenues -- Budget and Actual****Fiscal Year Ended June 30, 2002 (continued)**

Fund, Major and Minor Revenue Source	Budget	Actual	Variance Favorable (Unfavor.)
Primary Government: (continued)			
Fire and Rescue Fund:			
Revenue from local sources:			
General property taxes:			
Real property taxes	\$ 2,762,807	\$ 3,318,868	\$ 556,061
Recovered Cost:			
Community events	3,000	2,209	(791)
Total revenue from local sources	\$ 2,765,807	\$ 3,321,077	\$ 555,270
Categorical aid:			
Fire programs	\$ 55,611	\$ 63,001	\$ 7,390
Emergency medical service	26,334	28,982	2,648
Total revenue from commonwealth	\$ 81,945	\$ 91,983	\$ 10,038
Total Fire and Rescue Fund	\$ 2,847,752	\$ 3,413,060	\$ 565,308
Total Special Revenue Funds	\$ 3,728,724	\$ 4,346,784	\$ 618,060
Capital Improvement Projects Fund:			
Revenue from local sources:			
General property taxes:			
Rollback taxes	\$ 308,469	\$ 321,533	\$ 13,064
Revenue from use of money:			
Revenue from use of money	\$ -	\$ 12,048	\$ 12,048
Charges for services:			
Charges for services	\$ -	\$ 101,363	\$ 101,363
Miscellaneous revenue:			
Miscellaneous	\$ 10,020,000	\$ 10,000,350	\$ (19,650)
Total revenue from local sources	\$ 10,328,469	\$ 10,435,294	\$ 106,825
Revenue from the Commonwealth:			
Categorical aid:			
Parks and recreation grant	\$ 120,000	\$ -	\$ (120,000)
Total revenue from commonwealth	\$ 120,000	\$ -	\$ (120,000)
Revenue from the federal government:			
Categorical aid:			
Affordable housing block grant	\$ -	\$ 30,716	\$ 30,716
TEA-21 grants	452,000	-	(452,000)
Total revenue from federal government	\$ 452,000	\$ 30,716	\$ (421,284)
Total Capital Improvement Projects Fund	\$ 10,900,469	\$ 10,466,010	\$ (434,459)
Utility Projects Fund:			
Revenue from use of money:			
Revenue from use of money	\$ -	\$ 75,822	\$ 75,822

COUNTY OF FAUQUIER, VIRGINIA**Schedule 1****Governmental Funds and Discretely Presented Component Unit****Schedule of Revenues -- Budget and Actual****Fiscal Year Ended June 30, 2002 (continued)**

Fund, Major and Minor Revenue Source	Budget	Actual	Variance Favorable (Unfavor.)
Primary Government: (continued)			
Total Utility Projects Fund	\$ -	\$ 75,822	\$ 75,822
Total Capital Projects Funds	\$ 10,900,469	\$ 10,541,832	\$ (358,637)
Grand Total Revenues -- Primary Government	\$ 104,164,051	\$ 109,956,845	\$ 5,792,794
Component Unit -- School Board:			
Special Revenue Funds:			
School Operating Fund:			
Revenue from local sources:			
Revenue from use of money:			
Revenue from use of money	\$ -	\$ 25	\$ 25
Charges for services:			
Charges for education	\$ 12,000	\$ 25,321	\$ 13,321
Refunds and fees	20,000	115,819	95,819
Total charges for services	\$ 32,000	\$ 141,140	\$ 109,140
Miscellaneous revenue:			
Miscellaneous revenue	\$ 229,948	\$ 347,654	\$ 117,706
Total revenue from local sources	\$ 261,948	\$ 488,819	\$ 226,871
Revenue from the Commonwealth:			
Categorical aid:			
Share of state sales tax	\$ 5,999,543	\$ 5,693,466	\$ (306,077)
Basic school aid	11,534,403	11,658,654	124,251
Regular foster care	39,162	12,664	(26,498)
Lottery	722,887	853,069	130,182
Lottery hold harmless	380,046	260,502	(119,544)
Gifted and talented	134,639	134,993	354
At risk youth	72,995	80,476	7,481
GED payments	-	16,405	16,405
Special education	1,567,050	1,571,167	4,117
Special education - homebound	42,000	27,911	(14,089)
Special education - foster child	-	7,765	7,765
Regional programs	19,826	50,571	30,745
Vocational education	310,418	311,234	816
Vocational adult education and equipment	6,000	10,413	4,413
School construction grant	361,824	362,047	223
Occupational education	52,870	43,622	(9,248)
Primary class size	159,624	144,866	(14,758)
Social security instructional	689,423	693,713	4,290
Social security non-instructional	20,081	20,052	(29)
Teacher retirement instructional	464,674	326,233	(138,441)
Teacher retirement non-instructional	22,727	22,638	(89)
Group life insurance instructional	27,482	23,126	(4,356)
Group life insurance non-instructional	815	889	74
Salary supplement	334,195	322,483	(11,712)
Dropout prevention	91,721	91,721	-

COUNTY OF FAUQUIER, VIRGINIA**Schedule 1****Governmental Funds and Discretely Presented Component Unit****Schedule of Revenues -- Budget and Actual****Fiscal Year Ended June 30, 2002 (continued)**

Fund, Major and Minor Revenue Source	Budget	Actual	Variance Favorable (Unfavor.)
Component Unit -- School Board: (continued)			
Revenue from the Commonwealth: (continued)			
Categorical aid: (continued)			
Remedial education	\$ 157,079	\$ 153,742	\$ (3,337)
Remedial summer school	93,256	86,947	(6,309)
Maintenance supplement	56,212	56,247	35
Additional teachers	153,996	151,820	(2,176)
Textbook payments	229,533	229,675	142
School standard of learning	247,865	228,910	(18,955)
Alternative education	129,696	115,869	(13,827)
Technology grant	466,000	486,202	20,202
Algebra readiness initiative	56,346	51,522	(4,824)
Other state funds	91,214	49,057	(42,157)
Total revenue from the commonwealth	\$ 24,735,602	\$ 24,350,671	\$ (384,931)
Revenue from the federal government:			
Categorical aid:			
Adult basic education	\$ -	\$ 84,704	\$ 84,704
Chapter I	600,302	636,409	36,107
Title VI	38,570	52,646	14,076
Title II	30,321	43,363	13,042
Miscellaneous federal revenue	15,874	20,615	4,741
Title VI - B - Special Education	863,160	916,131	52,971
Goals 2000-literacy grant	57,700	92,087	34,387
DOL school to work grant	-	89,767	89,767
Pre-school incentive(VI-B)	61,474	59,678	(1,796)
Class size reduction grant	170,447	249,362	78,915
Vocational education	115,487	115,550	63
Drug free schools	35,000	-	(35,000)
ROTC	18,800	40,454	21,654
Total revenue from the federal government	\$ 2,007,135	\$ 2,400,766	\$ 393,631
Total School Operating Fund	\$ 27,004,685	\$ 27,240,256	\$ 235,571
School Cafeteria Fund:			
Revenue from local sources:			
Revenue from use of money and property:			
Revenue from use of money	\$ 9,000	\$ 602	\$ (8,398)
Charges for services:			
Cafeteria sales	2,171,444	2,319,203	147,759
Miscellaneous revenue:			
Miscellaneous revenue	4,000	4,203	203
Total revenue from local sources	\$ 2,184,444	\$ 2,324,008	\$ 139,564
Revenue from the Commonwealth:			
Categorical aid:			
School food program	\$ 47,000	\$ 44,173	\$ (2,827)
Revenue from the federal government:			
Categorical aid:			
School food program	\$ 568,438	\$ 608,633	\$ 40,195
Total School Cafeteria Fund	\$ 2,799,882	\$ 2,976,814	\$ 176,932

COUNTY OF FAUQUIER, VIRGINIA**Schedule 1****Governmental Funds and Discretely Presented Component Unit****Schedule of Revenues -- Budget and Actual****Fiscal Year Ended June 30, 2002 (continued)**

Fund, Major and Minor Revenue Source	Budget	Actual	Variance Favorable (Unfavor.)
Component Unit -- School Board: (continued)			
Grand Total Revenues -- Component Unit -- School Board	\$ <u>29,804,567</u>	\$ <u>30,217,070</u>	\$ <u>412,503</u>
Grand Total Revenues -- Reporting Entity	\$ <u>133,968,618</u>	\$ <u>140,173,915</u>	\$ <u>6,205,297</u>

COUNTY OF FAUQUIER, VIRGINIA**Schedule 2****Governmental Funds and Discretely Presented Component Unit****Schedule of Expenditures -- Budget and Actual****Fiscal Year Ended June 30, 2002**

Fund, Function, Activity, and Element	Budget	Actual	Variance Favorable (Unfavor.)
Primary Government:			
General Fund:			
General government administration:			
Legislative:			
Board of supervisors	\$ 397,304	\$ 397,081	\$ 223
General and financial administration:			
County administrator	\$ 453,295	\$ 452,860	\$ 435
County attorney	422,726	418,585	4,141
Human resources	544,247	543,891	356
Independent auditor	56,000	53,787	2,213
Commissioner of the revenue	1,170,283	1,140,886	29,397
Treasurer	813,281	779,389	33,892
Finance	1,170,967	1,112,520	58,447
Office of management and budget	207,589	204,421	3,168
Central store	-	(2,583)	2,583
Management information systems	994,899	956,587	38,312
Total general and financial administration	\$ 5,833,287	\$ 5,660,343	\$ 172,944
Board of Elections:			
Registrar	\$ 276,595	\$ 276,419	\$ 176
Total general government administration	\$ 6,507,186	\$ 6,333,843	\$ 173,343
Judicial administration:			
Courts:			
Circuit court	\$ 117,543	\$ 102,745	\$ 14,798
General district court	13,920	13,126	794
Magistrates	57,310	57,258	52
Juvenile and domestic relations district court	46,967	46,579	388
Clerk of the circuit court	756,718	756,717	1
Commissioner of accounts	2,400	2,400	-
Law library	19,000	17,741	1,259
Adult court service	474,801	469,279	5,522
Total courts	\$ 1,488,659	\$ 1,465,845	\$ 22,814
Commonwealth's attorney:			
Commonwealth's attorney	\$ 644,198	\$ 641,888	\$ 2,310
Total judicial administration	\$ 2,132,857	\$ 2,107,733	\$ 25,124
Public safety:			
Law enforcement and traffic control:			
Sheriff	\$ 6,697,766	\$ 6,681,596	\$ 16,170

COUNTY OF FAUQUIER, VIRGINIA**Schedule 2****Governmental Funds and Discretely Presented Component Unit****Schedule of Expenditures -- Budget and Actual****Fiscal Year Ended June 30, 2002 (continued)**

Fund, Function, Activity, and Element	Budget	Actual	Variance Favorable (Unfavor.)
Primary Government: (continued)			
Correction and detention:			
Sheriff	\$ 962,182	\$ 873,253	\$ 88,929
Probation office	36,850	29,455	7,395
Juvenile detention	144,625	144,624	1
Juvenile crime control	129,337	126,139	3,198
Total correction and detention	\$ 1,272,994	\$ 1,173,471	\$ 99,523
Other protection:			
Emergency services (civil defense)	\$ 76,002	\$ 74,680	\$ 1,322
Total other protection	\$ 76,002	\$ 74,680	\$ 1,322
Total public safety	\$ 8,046,762	\$ 7,929,747	\$ 117,015
Public works:			
Sanitation and waste removal:			
Solid waste operations	\$ 1,614,706	\$ 1,601,319	\$ 13,387
Total sanitation and waste removal	\$ 1,614,706	\$ 1,601,319	\$ 13,387
Maintenance of general buildings and grounds:			
General properties	\$ 2,842,167	\$ 2,779,263	\$ 62,904
Total maintenance of general buildings and grounds	\$ 2,842,167	\$ 2,779,263	\$ 62,904
Total public works	\$ 4,456,873	\$ 4,380,582	\$ 76,291
Health and welfare:			
Health:			
Supplement of local health department	\$ 429,089	\$ 429,089	\$ -
Welfare:			
Social services	\$ 3,084,085	\$ 2,984,696	\$ 99,389
Institutional care	247,089	247,032	57
Comprehensive services act	2,157,491	1,663,217	494,274
Total welfare	\$ 5,488,665	\$ 4,894,945	\$ 593,720
Total health and welfare	\$ 5,917,754	\$ 5,324,034	\$ 593,720
Education:			
Community colleges	\$ 39,912	\$ 39,912	\$ -

COUNTY OF FAUQUIER, VIRGINIA**Schedule 2****Governmental Funds and Discretely Presented Component Unit****Schedule of Expenditures -- Budget and Actual****Fiscal Year Ended June 30, 2002 (continued)**

Fund, Function, Activity, and Element	Budget	Actual	Variance Favorable (Unfavor.)
Primary Government: (continued)			
Parks, recreation and cultural:			
Parks and recreation			
Parks and recreation	\$ 1,539,478	\$ 1,537,976	\$ 1,502
Library:			
Public library	\$ 1,465,951	\$ 1,458,897	\$ 7,054
Total parks, recreation and cultural	\$ 3,005,429	\$ 2,996,873	\$ 8,556
Community development:			
Planning and community development:			
Community development	\$ 1,779,005	\$ 1,653,713	\$ 125,292
Planning	134,159	126,660	7,499
Economic development	310,331	282,682	27,649
Contributions to community organizations	526,278	525,410	868
Agriculture development	105,174	104,935	239
Disability service board	7,900	7,900	-
Total planning and community development	\$ 2,862,847	\$ 2,701,300	\$ 161,547
Environmental management:			
Soil and water conservation district	\$ 248,204	\$ 248,204	\$ -
Cooperative extension program:			
VPI extension	\$ 137,678	\$ 133,440	\$ 4,238
Total cooperative extension program	\$ 137,678	\$ 133,440	\$ 4,238
Total community development	\$ 3,248,729	\$ 3,082,944	\$ 165,785
Nondepartmental:			
Nondepartmental operations	\$ 1,467,842	\$ 365,507	\$ 1,102,335
Debt service on capital lease:			
Principal retired	\$ 352,074	\$ 352,074	\$ -
Interest and fiscal charges	114,272	114,272	-
Total debt service	\$ 466,346	\$ 466,346	\$ -
Total General Fund	\$ 35,289,690	\$ 33,027,521	\$ 2,262,169
Special Revenue Funds:			
Joint Dispatch Fund:			
Public safety:			
Other protection:			
Emergency operations center	\$ 1,130,272	\$ 1,061,007	\$ 69,265
Total Joint Dispatch Fund	\$ 1,130,272	\$ 1,061,007	\$ 69,265

COUNTY OF FAUQUIER, VIRGINIA**Schedule 2****Governmental Funds and Discretely Presented Component Unit****Schedule of Expenditures -- Budget and Actual****Fiscal Year Ended June 30, 2002 (continued)**

Fund, Function, Activity, and Element	Budget	Actual	Variance Favorable (Unfavor.)
Primary Government: (continued)			
Fire and Rescue Fund:			
Contribution to fire and rescue associations	\$ 2,243,168	\$ 1,995,601	\$ 247,567
Rescue services	1,083,919	1,076,546	7,373
Total Fire and Rescue Fund	<u>\$ 3,327,087</u>	<u>\$ 3,072,147</u>	<u>\$ 254,940</u>
Total Special Revenue Funds	<u>\$ 4,457,359</u>	<u>\$ 4,133,154</u>	<u>\$ 324,205</u>
Capital Improvement Projects Fund:			
Capital Outlay:			
General government administration:			
General government	\$ 1,136,121	\$ 440,033	\$ 696,088
Judicial administration	41,216	2,054	39,162
Public safety	416,912	82,771	334,141
Public works	7,228,303	492,455	6,735,848
Education	1,186,931	349,962	836,969
Parks, recreation, and cultural	1,144	520	624
Community development	1,021,143	28,102	993,041
Total general government administration	<u>\$ 11,031,770</u>	<u>\$ 1,395,897</u>	<u>\$ 9,635,873</u>
Public Safety:			
Radio safety	\$ 1,794,734	\$ 308,225	\$ 1,486,509
Detention center	157,194	24,635	132,559
Fire and rescue	192,000	185,598	6,402
Computer aid dispatch center	162,087	103,006	59,081
Total public safety	<u>\$ 2,306,015</u>	<u>\$ 621,464</u>	<u>\$ 1,684,551</u>
Public Works:			
Comprehensive maintenance plan	\$ 1,085,313	\$ 744,688	\$ 340,625
Warren Green Building	1,500,000	88,352	1,411,648
Main library	6,173	-	6,173
Warrenton Community Center	266,160	41,098	225,062
Judicial center	71,262	68,594	2,668
Courthouse maintenance fund	88,748	53,917	34,831
John Marshall branch Library	49,764	49,764	-
Solid waste convenience site	58,580	-	58,580
Total public works	<u>\$ 3,126,000</u>	<u>\$ 1,046,413</u>	<u>\$ 2,079,587</u>

COUNTY OF FAUQUIER, VIRGINIA**Schedule 2****Governmental Funds and Discretely Presented Component Unit****Schedule of Expenditures -- Budget and Actual****Fiscal Year Ended June 30, 2002 (continued)**

Fund, Function, Activity, and Element	Budget	Actual	Variance Favorable (Unfavor.)
Primary Government: (continued)			
Capital outlay: (continued)			
Education:			
Modular house for vocational education	\$ 35,476	\$ 1,885	\$ 33,591
Food service equipment	50,741	50,000	741
Liberty high school(air quality)	1,263,760	589,433	674,327
Schools non-reoccurring projects	601,643	294,976	306,667
Textbooks and capital outlay	907,586	352,820	554,766
School technology	1,180,674	667,226	513,448
School repairs and maintenance projects	230,071	2,523	227,548
School roof maintenance	569,772	560,355	9,417
School hvac/paving maintenance	595,349	152,739	442,610
Total education	\$ 5,435,072	\$ 2,671,957	\$ 2,763,115
Parks and Recreation:			
Monroe Park	\$ 31,823	\$ 18,808	\$ 13,015
Vint Hill Farm Station Park	263,031	126,488	136,543
Marshall Community Center	830,791	301,742	529,049
Rady Park	83,000	-	83,000
Outside court maintenance	46,690	-	46,690
Greenway TEA-21 grant	102,000	-	102,000
Central storage	74,450	9,413	65,037
Recreational parks	21,810	-	21,810
Sport complexes	13,141,565	704,474	12,437,091
Park planning	9,704	(2,500)	12,204
Total parks, recreational	\$ 14,604,864	\$ 1,158,425	\$ 13,446,439
Cultural:			
Library expansion	\$ 1,806,258	\$ 85,728	\$ 1,720,530
Total parks, recreational and cultural	\$ 16,411,122	\$ 1,244,153	\$ 15,166,969
Capital Outlay:			
Community development:			
Salem Meeting House	\$ 350,000	\$ 41,894	\$ 308,106
Total community development	\$ 350,000	\$ 41,894	\$ 308,106
Total Capital Outlay	\$ 38,659,979	\$ 7,021,778	\$ 31,638,201

COUNTY OF FAUQUIER, VIRGINIA**Schedule 2****Governmental Funds and Discretely Presented Component Unit****Schedule of Expenditures -- Budget and Actual****Fiscal Year Ended June 30, 2002 (continued)**

Fund, Function, Activity, and Element	Budget	Actual	Variance Favorable (Unfavor.)
Primary Government: (continued)			
Capital outlay: (continued)			
Capital Projects:			
Education:			
Middle school	\$ 6,412,000	\$ -	\$ 6,412,000
Marshall middle school	5,280,956	4,141,068	1,139,888
Fauquier high school	337,739	91,128	246,611
Brumfield elementary school	81,103	20,355	60,748
Cedar Lee middle school	54,354	30,721	23,633
Total education	\$ 12,166,152	\$ 4,283,272	\$ 7,882,880
Total Capital Projects	\$ 12,166,152	\$ 4,283,272	\$ 7,882,880
Total Capital Improvement Projects Fund	\$ 50,826,131	\$ 11,305,050	\$ 39,521,081
Utility Fund:			
Public works:			
Paris water system	\$ 327,855	\$ 327,855	\$ -
Rt. 28 sewer system	1,697,346	8,950	1,688,396
Catlett/calverton sewer and water project	17,021	15,250	1,771
Master sewer plan	1,500	1,500	-
New Baltimore sewer project	2,681,109	13,102	2,668,007
Auburn dam	286,854	218,854	68,000
Subdivision impoundment	69,452	22,167	47,285
Frytown project	52,905	6,145	46,760
Non-departmental	1,748,763	111,797	1,636,966
Total Utility Projects	\$ 6,882,805	\$ 725,620	\$ 6,157,185
Total Capital Projects Funds	\$ 57,708,936	\$ 12,030,670	\$ 45,678,266
Grand Total Expenditures -- Primary Government	\$ 97,455,985	\$ 49,191,345	\$ 48,264,640
Component Unit -- School Board:			
Special Revenue Funds:			
School Operating Fund:			
Education:			
Instruction	\$ 58,056,952	\$ 56,431,198	\$ 1,625,754
Administration, attendance and health	3,425,773	3,243,441	182,332
Pupil transportation services	3,876,617	3,866,483	10,134
Operation and maintenance services	5,578,489	5,546,656	31,833
Total education	\$ 70,937,831	\$ 69,087,778	\$ 1,850,053
Debt Service:			
Principal retirement	\$ 3,385,000	\$ 3,385,000	\$ -
Interest and other debt costs	2,387,065	2,337,203	49,862
Total debt service	\$ 5,772,065	\$ 5,722,203	\$ 49,862
Total School Operating Fund	\$ 76,709,896	\$ 74,809,981	\$ 1,899,915

COUNTY OF FAUQUIER, VIRGINIA

Schedule 2

Governmental Funds and Discretely Presented Component Unit**Schedule of Expenditures -- Budget and Actual****Fiscal Year Ended June 30, 2002 (continued)**

Fund, Function, Activity, and Element	Budget	Actual	Variance Favorable (Unfavor.)
Component Unit -- School Board (Continued):			
School Cafeteria Fund:			
Education:			
School food services	\$ <u>2,799,882</u>	\$ <u>2,799,926</u>	\$ <u>(44)</u>
Grand Total Expenditures -- Component Unit -- School Board	\$ <u>79,509,778</u>	\$ <u>77,609,907</u>	\$ <u>1,899,871</u>
Grand Total Expenditures -- Reporting Entity	\$ <u>176,965,763</u>	\$ <u>126,801,252</u>	\$ <u>50,164,511</u>